

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 107**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 26/2021-GST/SIKKIM**

**Date: 1<sup>st</sup> June, 2021**

**NOTIFICATION**

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Government, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department, No. 11/2021- State Tax, dated the 1<sup>st</sup> May, 2021, namely:—

In the said notification, in the first paragraph, for the figures, letters and words “31<sup>st</sup> day of May, 2021”, the figures, letters and words “30<sup>th</sup> day of June, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2021.

**F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

